

**RETURN BY  
MARCH 1<sup>ST</sup>  
WITH PAYMENT  
2014**

**CITY OF SALEM BUSINESS LICENSE RENEWAL**

COMMISSIONER OF THE REVENUE  
LINDA M. CARROLL  
114 N. BROAD ST • P.O. BOX 869 • SALEM, VA 24153  
PHONE – 540-375-3019 FAX – 540-375-3048  
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**PLEASE PROVIDE AND VERIFY**

**RETURN BY  
MARCH 1<sup>ST</sup>  
WITH PAYMENT  
2014**

OWNER or CORP:

SS# or FED. ID#:

TRADE NAME:

STATE LICENSE #:  
IF APPLICABLE

MAILING ADDRESS:

VA SALES & USE#:

REGISTERED AGENT FOR CORPORATIONS:

CORP. PHONE:

LOCAL PHONE:

FAX NUMBER:

LOCATION ADDRESS:

EMAIL ADDRESS:

**\*\*IF YOU ARE NO LONGER IN BUSINESS, IN ORDER TO CLOSE OUT YOUR ACCOUNT PLEASE GIVE THE DATE YOU CEASED TO OPERATE AND RETURN THIS FORM TO OUR OFFICE:**

**\* A PENALTY OF 10% OF TAX OR \$10.00, WHICHEVER IS GREATER, WILL BE ASSESSED TO ANYONE FILING AFTER MARCH 1<sup>ST</sup>**

**LIST ALL GROSS RECEIPTS FOR EACH CLASSIFICATION AS INDICATED BY X'S**

CLASSIFICATION	TOTAL 2013 GROSS RECEIPTS MULTIPLIED BY TAX RATE EQUAL TAX AMOUNT
AMUSEMENT SERVICE	\$_____ x .0036=\$_____
BUSINESS SERVICE	\$_____ x .0036=\$_____
CONTRACTOR <i>*See back of form*</i>	\$_____ x .0016=\$_____
FINANCE	\$_____ x .0020=\$_____
PERSONAL SERVICE	\$_____ x .0036=\$_____
PROFESSIONAL SERVICE	\$_____ x .0058=\$_____
REAL ESTATE SERVICE <i>*Brokers see back of form*</i>	\$_____ x .0058=\$_____
REPAIR SERVICE	\$_____ x .0036=\$_____
RETAIL MERCHANT	\$_____ x .0020=\$_____
SHORT TERM RENTAL	\$_____ x .0020=\$_____
UTILITY SERVICE COMPANIES	\$_____ x .5%=\$_____
WHOLESALE MERCHANT <i>*Give total of all 2013 purchases on the line below*</i>	\$_____
	\$_____ on the first \$10,000 of Purchases Additional Purchases exceeding the first \$10,000 \$_____ x .0013=_____ + \$50 =\$_____

**PLEASE CHECK ALL FLAT FEES THAT APPLY:**

Tobacco: \$10.00 \_\_\_\_\_ Wine & Beer On & Off: \$100.00 \_\_\_\_\_  
Wine & Beer On: \$50.00 \_\_\_\_\_ Wine & Beer Off: \$50.00 \_\_\_\_\_  
Number of Seats Approved by ABC Board for mixed beverages: \_\_\_\_\_  
Number of Seats: 1-100 \$200.00 101-150 \$350.00 Over 150 \$500.00  
Solicitor: \$15.00 \_\_\_\_\_ Show & Sale: \$30.00 \_\_\_\_\_ Peddler: \$200.00 \_\_\_\_\_  
Itinerant: \$50.00/\$500.00 \_\_\_\_\_ Regulatory License: \$150.00 \_\_\_\_\_  
Junk Dealer: \$200.00 \_\_\_\_\_ Home Occupation: \$25.00 \_\_\_\_\_  
Other: \_\_\_\_\_ Brewery/Winery: \$1000.00 \_\_\_\_\_

**ENCLOSE CHECK WITH THIS FORM PAYABLE TO  
CITY OF SALEM. DUE BY MARCH 1<sup>ST</sup>**

TOTAL GROSS RECEIPTS TAX	\$_____ (Min.\$30 Per Class)
TOTAL FLAT FEE (S) FROM ABOVE	\$_____
HOME OCCUPATION FEE	\$_____
SUPPLEMENTAL FROM 2 <sup>ND</sup> PAGE	\$_____
PENALTY *SEE ABOVE	\$_____
INTEREST .6% PER MONTH	\$_____
TOTAL AMOUNT DUE:	\$_____

**FOR OFFICE USE ONLY**

DATE RECEIVED	
DATE PROCESSED	
PAYMENT RECEIVED	
OTHER	

**ATTEST:** I, the undersigned applicant do swear (or affirm) that the foregoing figures and statements are true, full and correct to the best of my knowledge and belief.

DATE SIGNATURE OF APPLICANT OR AUTHORIZED AGENT

PHONE #  
PREPARER

PRINT NAME OF PREPARER

## **IMPORTANT DUE DATES & GENERAL INFORMATION FOR THE CITY OF SALEM**

**DECEMBER 31<sup>ST</sup>** Business forms mailed.

**FEBRUARY 15<sup>TH</sup>** Business Property forms need to be filed and due back to the Commissioner of the Revenue's office. After February 15<sup>th</sup> a late filing penalty of 10% or \$10.00, whichever is greater, shall be applied to the property bill.

**MARCH 1<sup>ST</sup>** Business License Renewal **AND** payment due for current year. After March 1<sup>st</sup> a payment penalty of 10% or \$10.00, whichever is greater, shall be applied to the license bill.

**MAY 31<sup>ST</sup>** Business Personal Property payment due.

**Failure to Obtain a License is a criminal offense, punishable by fines, imprisonment and/or closure of business.**

**Signature:** License applications must be signed to be valid. Your signature indicates you are aware of all applicable obligations associated with this license.

**Business Changes:** Please notify us of any changes in name, address or classification on this application.

### **BUSINESSES BEGINNING OPERATION AFTER JANUARY 1<sup>ST</sup> 2012:**

- All businesses that were not in operation for a full 12 months the prior year shall be subject to supplemental billing. Please see enclosed form for proper calculations of tax amount due.

### **HOME BUSINESSES ONLY:**

- YOU MUST FILL IN YOUR ACTUAL GROSS RECEIPTS ON THIS FORM AND RETURN TO THE COMMISSIONER OF THE REVENUE'S OFFICE BY MARCH 1<sup>ST</sup> EVEN IF YOUR GROSS RECEIPTS ARE LESS THEN \$8000.
- THIS WILL ELIMINATE ANY FOLLOW UP CORRESPONDENCE FROM THIS OFFICE.
- IF YOUR GROSS RECEIPTS ARE **UNDER** THE \$8000 LIMIT NO LICENSE TAX WILL BE ASSESSED. THE \$25.00 HOME OCCUPATION FEE WILL BE DUE.
- IF YOUR GROSS RECEIPTS ARE **OVER** THE \$8000 LIMIT, YOU MUST CALCULATE THE BUSINESS LICENSE TAX AND ADD THE \$25.00 HOME OCCUPATION FEE TO THE TOTAL.
- REMIT FORM AND PAYMENT TO THE COMMISSIONER OF THE REVENUE. ONE CHECK MAY BE WRITTEN FOR BOTH FEES, PAYABLE TO THE CITY OF SALEM.

### **REAL ESTATE BROKERS:**

- Pursuant to Virginia Code Section 58.1-3732.2: All brokers claiming exclusions for commissions paid to its agents must identify each agent to whom excluded receipts have been paid and the jurisdiction in the Commonwealth of Virginia to which the agent is subject to business license taxes.  
**This list must be attached in order to subtract exclusions from gross receipts.**

### **ALL CONTRACTORS:**

- The Virginia Workers' Compensation Act, Title 65.2 of the Code of Virginia amendment requires that no business license be issued or reissued to a contractor without proof of compliance. All Contractors must provide a completed copy of their Contractor's Certification form. Enclosed is a Contractor's Certificate of Insuring Liability for Workers' Compensation form. This form must be completed and returned with your business license application. As many of you are aware without your license you cannot get the building permits necessary for your job sites. Please take the time to fill this form out and return as soon as possible. If you have any questions please call Virginia's Workers' Compensation Commission at (804)367-2071. For additional forms or any questions about your license call or come by the Commissioner of the Revenue's office.
- General contractors should submit a list of subcontractors used for jobs in Salem City during the prior year. Include contact information, job locations, and totals paid to each.
- Title 54.1 of the Code of Virginia: Any contractor who undertakes to bid upon, accept, or offers to accept a single contract or project of \$1,000 or more, must register with the State Board of Contractors. **A COPY OF THIS LICENSE MUST BE ATTACHED.**
- **\*\*\*Contractors that do not accept any single contract of \$1000.00 or more, and the total value of all such construction, removal and/or repair undertaken within any 12 month period will not exceed \$150,000 must sign and notarize affidavit below.\*\*\***

#### **IMPORTANT CONTRACTORS ONLY:**

**ALL CONTRACTORS MUST ATTACH COPIES OF 2014 BUSINESS LICENSE APPLICATIONS FROM OTHER LOCALITIES & SUBTRACT THIS AMOUNT OF GROSS RECEIPTS FROM TOTAL GROSS RECEIPTS ON LINE BELOW:**

\$ \_\_\_\_\_ - \_\_\_\_\_ = \$ \_\_\_\_\_  
TOTAL GROSS RECEIPTS      RECEIPTS FILED WITH OTHER LOCALITIES      TOTAL RECEIPTS PAYABLE TO THE CITY OF SALEM

**FAILURE TO ATTACH RECEIPTS WILL RESULT IN BILLING ON FULL GROSS RECEIPTS**

#### **CONTRACTOR AFFIDAVIT:**

I, \_\_\_\_\_ will not accept any single contract of \$1000.00 or more, AND the total value of all such construction, removal and/or repair undertaken within any 12 month period will not exceed \$150,000.00. I am not subject to State licensure or certification as a contractor or subcontractor.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Notary